

June 22, 2001

The Honorable Samuel H. Cooper, Jr.
Clerk of the Circuit Court
County of Accomack

Board of Supervisors
County of Accomack

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Accomack for the period October 1, 1999 to March 31, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system. However, we noted a weakness in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

File Unclaimed Property Report

The Clerk did not file Unclaimed Property reports for fiscal years 1999 and 2000. Although this issue was brought to the Clerk's attention during our previous audit, there currently remains in excess of \$87,000 eligible for escheatment to the Commonwealth. The Clerk should immediately send these unclaimed liabilities to the Treasurer of Virginia as required by the Code of Virginia, Section 55-210.12.

Review Accounting Records

As noted in previous audits, the Clerk does not regularly review the court's daily and monthly accounting records as required by the Financial Management System Users Guide Chapter 7. We found that the Daily Report Cover Sheets do not always contain supervisory signatures. The Court is small and separation of duties is not always possible; therefore, the Clerk should review his staff's daily work, as well as daily and month end reports. Regular review of accounting records will allow for the timely detection and correction of errors when necessary.

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We discussed these comments with the Clerk on June 22, 2001 and acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kva

cc: The Honorable Glen A. Tyler, Chief Judge
R. Keith Bull, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
Paul Delosh, Technical Assistance
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